

# EXHIBIT C

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA		PROOF OF CLAIM	
Debtor <i>Howe M. Morgan Company</i>		Case Number <i>06-10725-LBR</i>	
<p>Reverse for List of Debtors and Case Numbers            should not be used to make a claim for an administrative expense            the commencement of the case. A request for payment of an            administrative expense may be filed pursuant to 11 U.S.C. § 503</p>		<p><input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars</p> <p><input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court or BMC Group in this case</p> <p><input type="checkbox"/> Check box if this address differs from the address on the envelope sent to you by the court.</p>	
<p><b>Creditor and Address</b></p> <p> 11321241000954</p> <p>SAYLER FAMILY TRUST DATED 9/2/98            C/O HOWARD C SAYLER &amp; PHYLLIS L SAYLER TRUSTEES            PO BOX 1311            KINGS BEACH CA 96143-1311</p>		<p><b>DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS</b></p> <p>If you have already filed a proof of claim with the Bankruptcy Court or BMC you do not need to file again</p> <p style="text-align: center;"><b>THIS SPACE IS FOR COURT USE ONLY</b></p>	
<p>Telephone Number (360) <i>546 5393</i></p> <p>Digits of account or other number by which creditor identifies debtor <i>5110ABLE</i></p>			
<p><b>1. TYPE OF CLAIM</b></p> <p><input type="checkbox"/> sold <input type="checkbox"/> Personal injury/wrongful death  <input type="checkbox"/> services performed <input type="checkbox"/> Taxes  <input type="checkbox"/> loaned <input type="checkbox"/> Other (describe briefly)</p>		<p><input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)  <input type="checkbox"/> Wages, salaries and compensation (fill out below)            Last four digits of your SS # <i>8580</i>            Unpaid compensation for services performed from _____ to _____            (date) (date)</p>	
<p><b>2. DATE DEBT WAS INCURRED</b></p>		<p><b>3. IF COURT JUDGMENT, DATE OBTAINED</b></p>	
<p><b>4. CLASSIFICATION OF CLAIM</b> Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed</p> <p><input type="checkbox"/> Secured side for important explanations</p> <p><b>UNSECURED NONPRIORITY CLAIM \$</b></p> <p><input type="checkbox"/> Check box if a) there is no collateral or lien securing your claim or b) your claim is the value of the property securing it or if c) none or only part of your claim is for a priority</p> <p><b>UNSECURED PRIORITY CLAIM</b></p> <p><input type="checkbox"/> Check box if you have an unsecured claim all or part of which is to priority</p> <p><input type="checkbox"/> Entitled to priority \$ _____</p> <p><input type="checkbox"/> In the priority of the claim</p> <p><input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)</p> <p><input type="checkbox"/> Wages, salaries or commissions (up to \$10,000)* earned within 180 days of filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier 11 U.S.C. § 507(a)(4)</p> <p><input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)</p>		<p><b>SECURED CLAIM</b></p> <p><input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff)</p> <p>Brief description of collateral</p> <p><input checked="" type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____</p> <p>Value of Collateral \$ _____</p> <p>Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____</p> <p><input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7)</p> <p><input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8)</p> <p><input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (____)</p> <p><small>* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment</small></p>	
<p><b>5. TOTAL AMOUNT OF CLAIM \$</b></p> <p><b>TIME CASE FILED</b></p> <p><input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges</p>		<p><i>\$ 182,985.49</i> (unsecured) <i>\$ 182,985.49</i> (secured) <i>\$ 182,985.49</i> (priority) <i>\$ 182,985.49</i> (Total)</p>	
<p><b>6. DEBITS</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim</p>			
<p><b>7. SUPPORTING DOCUMENTS</b> <u>Attach copies of supporting documents</u>, such as promissory notes, purchase orders, invoices, itemized statements of accounting, accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. <b>DO NOT SEND ORIGINAL DOCUMENTS.</b> If the documents are not available, explain. If the documents are voluminous, attach a summary.</p>			
<p><b>8. DATE STAMPED COPY</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.</p>			
<p>The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units)</p> <p>BY MAIL TO:            BMC Group            Attn: USACM Claims Docketing Center            P.O. Box 911            El Segundo, CA 90245-0911</p> <p>BY HAND OR OVERNIGHT DELIVERY TO:            BMC Group            Attn: USACM Claims Docketing Center            1330 East Franklin Avenue            El Segundo, CA 90245</p>			<p style="text-align: center;"><b>THIS SPACE FOR COURT USE ONLY</b></p>
<p><b>DAT</b></p> <p><i>11-06</i></p>		<p><b>SIGN</b> and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)</p> <p><i>Howard C Sayler TTEE</i> <i>Phyllis L Sayler TTEE</i></p>	

**PROOF OF CLAIM**

Name of Debtor

USA Commercial Mortgage Company

Case Number

06-10725-LBR

Members Interest

\$42,531.84

Collwood

5055 LLC

NOTE See Reverse for List of Debtors and Case Numbers

This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

**Name of Creditor and Address**

11321241000656

GREGORY YONAI IRA  
1982 COUNTRY COVE CT  
LAS VEGAS NV 89135 1552☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.☐ Check box if you have never received any notices from the bankruptcy court or BMC Group in this case.☐ Check box if this address differs from the address on the envelope sent to you by the court.**DO NOT FILE THIS PROOF OF CLAIM FOR A SECURED INTEREST IN A BORROWER THAT IS NOT ONE OF THE DEBTORS**

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.

**THIS SPACE IS FOR COURT USE ONLY**

Creditor Telephone Number ( )

Last four digits of account or other number by which creditor identifies debtor

1978 / 2354

Check here if this claim

☐ replaces or amends

a previously filed claim dated \_\_\_\_\_

**1 BASIS FOR CLAIM**☐ Goods sold☐ Personal injury/wrongful death☐ Retiree benefits as defined in 11 U.S.C. § 1114(a)☒ Unremitted principal☐ Services performed☐ Taxes☐ Wages, salaries, and compensation (fill out below)☐ Other claims against servicer (not for loan balances)☒ Money loaned☐ Other (describe briefly)

Last four digits of your SS # \_\_\_\_\_

Unpaid compensation for services performed from \_\_\_\_\_ to \_\_\_\_\_

(date)

(date)

**2 DATE DEBT WAS INCURRED**

2/24/06

**3 IF COURT JUDGMENT, DATE OBTAINED****4 CLASSIFICATION OF CLAIM**

Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed.

See reverse side for important explanations

**UNSECURED NONPRIORITY CLAIM**☐ Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority.**SECURED CLAIM**☒ Check this box if your claim is secured by collateral (including a right of setoff).

Brief description of collateral:

☒ Real Estate ☐ Motor Vehicle ☐ Other \_\_\_\_\_

Value of Collateral \$ 1,500,000.00

Amount of arrearage and other charges at time case filed included in secured claim, if any \$ \_\_\_\_\_

**UNSECURED PRIORITY CLAIM**☐ Check this box if you have an unsecured claim all or part of which is entitled to priority.

Amount entitled to priority \$ \_\_\_\_\_

Specify the priority of the claim

☐ Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B)☐ Wages, salaries, or commissions (up to \$10,000)\* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier 11 U.S.C. § 507(a)(4)☐ Contributions to an employee benefit plan 11 U.S.C. § 507(a)(5)☐ Up to \$2,225\* of deposits toward purchase, lease, or rental of property or services for personal family or household use 11 U.S.C. § 507(a)(7)☐ Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8)☐ Other Specify applicable paragraph of 11 U.S.C. § 507(a) (\_\_\_\_)

\* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

**5 TOTAL AMOUNT OF CLAIM**

\$

\$ 42,531.84

\$

\$ 42,531.84

AT TIME CASE FILED

(unsecured)

(secured)

(priority)

(Total)

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.**6 CREDITS** The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.**7 SUPPORTING DOCUMENTS** Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.**8 DATE-STAMPED COPY** To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Pacific time, on November 13, 2006 for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units).

BY MAIL TO  
BMC Group  
Attn: USACM Claims Docketing Center  
P.O. Box 911  
El Segundo, CA 90245-0911BY HAND OR OVERNIGHT DELIVERY TO  
BMC Group  
Attn: USACM Claims Docketing Center  
1330 East Franklin Avenue  
El Segundo, CA 90245**THIS SPACE FOR COURT USE ONLY**

DATE

10/23/2006

SIGN and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

Gregory Yonai - Gregory D Yonai Family Trust